

CHAPTER 8

STATEWIDE PERMANENT IMPROVEMENT REPORTING SYSTEM (SPIRS)

The Statewide Permanent Improvement Reporting System, referred to as SPIRS, is an accounting system that tracks state agencies' permanent improvement project budgets and expenditures. It is also an information system containing pertinent information on the permanent improvement projects of state agencies, colleges, universities and technical colleges.

Budget and Project Information on SPIRS

The A-1 form is the source of all budget and most project information on each project contained on SPIRS. Because of this, it is crucial for agencies to complete all information requested on the A-1, so that SPIRS is complete regarding each active permanent improvement project.

When an agency establishes a permanent improvement project, the Capital Improvements Unit keys all information contained on the A-1 form into SPIRS in a transaction file to establish the project on the system. Once the project is approved, keying the approval date into SPIRS moves the project from a transaction file to the master file. Likewise, when an agency revises a permanent improvement project, Capital Improvements keys the revised budget and project information into SPIRS. When the project revision is approved, keying the approval date moves the revised project information to the master file.

Expenditure Information on SPIRS

Expenditure information for permanent improvement projects is captured on SPIRS in one of three ways. Most agencies have expenditures paid through the Comptroller General's Office. In order for permanent improvement expenditures to be captured by SPIRS, expenditure vouchers must reflect the permanent improvement project number, an expenditure object code in the 0700 series for permanent improvements, mini code 9001, and a fund group 3 subfund (capital project subfund). These agencies' permanent improvement expenditures are then merged by automation monthly into SPIRS from the Statewide Accounting and Reporting System (STARS) by the Comptroller General's Office around the 7th day of each month.

Lump sum agencies, including the colleges, universities and technical colleges, submit their expenditures on magnetic tapes or disks. These agencies are encouraged to submit the tapes and disks by the 7th of each month. They are mailed directly to and loaded into SPIRS by Budget and Control Board's Financial Data Systems Section. The Capital Improvement Unit does not post expenditures to SPIRS, except for prior year adjustments which cannot be made through the Comptroller General's Office. Monthly SPIRS reports are sent out when all institutions' tapes and disks are received.

The State Board for Technical and Comprehensive Education submits the monthly expenditures for the technical colleges in writing to Capital Improvements. Capital Improvements updates the technical colleges expenditures manually. These are the only current fiscal year expenditures that Capital Improvements posts to SPIRS manually.

SPIRS Reports

The Capital Improvements Unit generates several reports from SPIRS each month and sends copies to each agency with active permanent improvement projects. The month-end report (GSP701NP) lists all active projects numerically by agency. Any new project establishments or revisions approved and any expenditures made during the prior month are reflected for each project. The month-end report includes pertinent project information on SPIRS and reflects the current approved budget by sources of funds and expenditures by expenditure object codes. The summary report (GSP703NP) includes one line on each active project, including the project budget, total and current fiscal year expenditures, and the project balance.

Along with the SPIRS reports, the Capital Improvements Unit mails to each non-lump sum agency an analysis of expenditures for capital projects (CSA405CM) received from the Comptroller General's Office. This report lists specific expenditure transactions by project and provides information that allows agencies to check all project expenditures against each monthly SPIRS report for accuracy.

By receiving these monthly reports, each agency is encouraged to check each project to make sure that SPIRS reflects proper and correct project activity. If the agency discovers a discrepancy between the SPIRS reports and the agency's records, the Capital Improvements Unit should be notified so that, together, the proper course of action can be determined. Additional reports can also be generated from the SPIRS system, as requested, based on the project information supplied on the A-1 forms and expenditure information supplied by tape, disk, or through the Comptroller General's Office.

Expenditure Adjustments

Expenditure adjustments to permanent improvement projects can be made in one of two ways for agencies whose expenditures are paid through the Comptroller General's Office. Current fiscal year expenditure adjustments can only be made by completing a journal voucher and submitting it to the Comptroller General's Office. Current fiscal year expenditures are those made since the most recent July 1st. Prior year expenditure adjustments, for expenditures made prior to the most recent July 1st, can be made manually by the Capital Improvements Unit. To request a prior fiscal year expenditure adjustment, the agency should send a memo to Capital Improvements stating the expenditure change or changes requested. The memo should include the project number, the amount of the adjustment, whether it is an increase or decrease, the source of funds and the expenditure object code in the 0700 series to be adjusted.

Lump sum agencies should make all expenditure adjustments on the monthly tape or disk submitted to the Budget and Control Board's Financial Data Systems Section. However, those adjustments can also be made by the Capital Improvements Unit in same manner described above. The agency should send a memo to Capital Improvements stating the expenditure change or changes requested. The memo should include the project number, the amount of the adjustment, whether it is an increase or decrease, the source of funds and the expenditure object code in the 0700 series to be adjusted.

Overdrafts

SPIRS generates a monthly report of all projects in an overdraft status. An overdraft means a project shows more expended than it has budgeted and, therefore, the project is showing a negative balance of funds remaining. An overdraft may result from expenditures incorrectly charged to a project or may reflect the need for an increase in budget authority for the project. When the SPIRS report shows a project in an overdraft status, the Capital Improvements Unit sends a memo to the agency contact, asking for cooperation in correcting the overdraft. If an error in expenditures is found, the agency must correct the expenditures by one of the methods described above. If the agency has actually expended more funds than it has approved for the project, an A-1 form must be submitted requesting a budget increase. If action is not taken by the agency to correct the overdraft in a reasonable amount of time, a follow-up letter, call or other action may be taken by the Capital Improvements Unit to correct the problem. No project in an overdraft status can be closed until the overdraft is resolved.

